

Maintaining Accounts for Revenue and Other Financing Sources

Increases in the resources of a fund are the result of revenues, transfers from other funds (interfund transfers), or debt issue proceeds. Each source is described as follows:

1. *Revenues* are defined as the increases in a fund's financial resources other than increases from interfund transfers or debt issue proceeds. Increases are recognized as revenues when assets are increased without liabilities being increased or an expenditure reimbursement being incurred.
2. *Interfund transfers* are not classified as revenues but as other financing sources because they do not increase the financial resources of a local educational agency (LEA) as a whole. They represent a transfer of existing resources between funds.
3. *Debt issue proceeds*, such as proceeds from a loan or a bond issue, are also classified as other financing sources, not as revenues, because when these resources are increased, an offsetting debt is incurred. An example of debt issue proceeds is an emergency apportionment (account 8931).

Revenues and other financial resources must be classified by fund and source. They are classified to produce information in a form useful to management in (1) preparing and controlling the budget; (2) controlling revenues; (3) preparing financial statements; and (4) preparing financial statistics. LEAs are required to classify resources in accordance with major and subordinate source classifications.

The major classifications of revenues, by source, are listed as follows:

- 8010–8099 Revenue Limit Sources
- 8100–8299 Federal Revenue
- 8300–8599 Other State Revenue
- 8600–8799 Other Local Revenue
- 8910–8979 Other Financing Sources
- 8980–8999 Contributions to Restricted Programs

The subordinate classifications for revenues and other sources, listed under the major classifications, are provided on pages 301–2 through 301–23. The subordinate classifications should be used in (1) day-to-day accounting; (2) preparation of budgets; and (3) preparation of financial reports.

A description of the various classifications of revenues and other financing sources, together with instructions for their use, follows:

8010–8099 Revenue Limit Sources

By law most State School Fund apportionments or allowances to an LEA must be deposited in the General Fund of the LEA. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller as required by law must be accounted for as expenditures, just as they would if the full apportionment had been received and an LEA warrant had been drawn for such purpose.

Before the gross revenue limit appropriation is determined, the state makes the adjustments of special education and community school revenue limit funds for county-operated programs transferred from school districts to county offices of education. The adjustments shall not be accounted for as expenditures.

Revenue not previously accrued but resulting from the correction of a prior apportionment (Education Code Section 41341) or included in the final state apportionment should be recorded in the revenue class or classes that define the original apportionment.

Principal Apportionment

- | | |
|------|---|
| 8011 | State Aid—Current Year |
| | Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year. |
| 8015 | Charter Schools General Purpose Entitlement—State Aid |
| | Record the state-aid portion of the general-purpose entitlement in lieu of Revenue Limit funding for Charter Schools. |
| 8019 | State Aid—Prior Years |
| | Record the amounts received but not previously accrued for prior years' principal apportionments. |

Tax Relief Subventions

- | | |
|------|--|
| 8021 | Homeowners' Exemptions |
| | Record amounts received for loss of revenue because of homeowners' exemptions (<i>Revenue and Taxation Code</i> Section 218). |

8022 Timber Yield Tax

Record the yield tax collected by the State Board of Equalization on timber harvested from private or public land (*Government Code* Section 27423; *Revenue and Taxation Code* Section 38905.1).

8029 Other Subventions/In-Lieu Taxes

Record amounts received for loss of revenue because of exemptions on motion picture films (*Revenue and Taxation Code* Section 988) and severance aid allowances for real property acquired for state highway purposes (*Education Code* Section 41960).

County and District Taxes

Record revenue from local sources in the appropriate subordinate classification in this major classification. All revenue received from tax sources is to be accounted for in the year in which it is received; refer to Procedure 302, Revenue Recognition. Credits to the various LEA tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.

8041 Secured Roll Taxes

Record revenue from taxes levied on the secured tax roll. (*Education Code* Section 2509).

8042 Unsecured Roll Taxes

Record revenue from taxes levied on the unsecured tax roll.

8043 Prior Years' Taxes

Record revenue from tax levies of prior years. Include secured and unsecured receipts from redemptions and tax sales.

8044 Supplemental Taxes

Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur (*Revenue and Taxation Code* sections 75–75.9).

8045 Education Revenue Augmentation Fund (ERAF)

Record the shift of property tax revenues from local agencies to schools as authorized by *Revenue and Taxation Code* Section 97–97.44.

8047 Community Redevelopment Funds

Record community redevelopment funds received pursuant to the Community Redevelopment Law (Part I, commencing with Section 33000 of Division 24 of the *Health and Safety Code*) except for amounts received pursuant to *Health and Safety Code* Sections 33401 or 33676 that are used for land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance and except for amounts received under *Health and Safety Code* sections 33492.15, 33607.5, and 33607.7 that are allocated exclusively for educational facilities (*Education Code* Section 42238[h][7]).

8048 Penalties and Interest from Delinquent Taxes

Record penalties and interest assessed on revenue accounts 8041–8044.

8070 Receipts from County Board of Supervisors (County School Service Fund [CSSF] Only)

Record receipts of taxes levied by county governments for the operation of fiscally dependent county offices.

Miscellaneous Funds (*Education Code* Section 41604)

Include miscellaneous funds received from federal, state, and local sources.

8081 Royalties and Bonuses

Record the total amount of payments of all or a portion of the royalties and bonuses received from the operation of any law under the terms of any agreement.

8082 Other In-Lieu Taxes

Record payments received in lieu of taxes.

8089 Less: Non-Revenue Limit (50 percent) Adjustment

Record the transfer of 50 percent of the amount in revenue

accounts 8081 and 8082 from Revenue Limit Sources to Other Local Revenue. The entry is made by decreasing (debiting) revenue account 8089 and increasing (crediting) revenue account 8691.

Revenue Limit Transfers

8091 Special Education ADA Transfer

Record the transfer from the unrestricted Revenue Limit Sources to the restricted Special Education Program for special education and nonpublic school students in programs operated by the LEA.

8092 PERS Reduction Transfer (to account 7270)

Record the reduction to the revenue limit as a result of the PERS transfer.

8093 ROC/P Apprentice Hours Transfer

Record the transfer of apprentice hours revenue from the unrestricted Revenue Limit Sources to the restricted regional occupational center/program (ROC/P) only when apprentice students are being educated in the ROC/P.

8094 Adult ADA/Apprentice Transfer from General Fund/County School Service Fund to Adult Education Fund

Record the transfer of Apprentice Allowance from the General Fund to the Adult Education Fund. Include a transfer for apprentice hours only when apprentice students are being educated in the Adult Education Program.

8095 Juvenile Court/County Community Schools/Continuation Education ADA Transfer

Record the transfer from the unrestricted Revenue Limit Source to the restricted Juvenile Court and to the Community School Program.

If continuation education funds are received pursuant to *Education Code* Section 42244, record the transfer from the unrestricted Revenue Limit Sources to the restricted Continuation Education Program.

8097 Property Taxes Transfer

For CSSF, record any transfer of taxes either within the CSSF, such as excess taxes transferred to the ROC/P or the Special Education portion of revenue limit taxes, or between LEAs, such as excess special education taxes transferred to districts or transfer of special education taxes between counties.

For school districts, record any excess special education taxes collected by the county office and subsequently transferred to the school districts.

8098 Community Day School Transfers

Record the transfer from the unrestricted Revenue Limit Sources to the restricted Community Day Schools program.

8099 All Other Transfers

Record all other transfers applicable to programs in the General Fund or other funds. For example, record transfers of money from small school transportation to the restricted transportation program in the General Fund or from meals for needy pupils (generated within the revenue limit) to the Cafeteria Fund/Account.

8100–8299 Federal Revenue

Record in the appropriate subordinate classifications any revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency. Identify the purposes for which revenue is received and account for the money received for each purpose.

8110 Maintenance and Operations (PL 81–874)

Record amounts allowed for maintenance and operations of the district resulting from the identification of students or parents in federally impacted areas in accordance with Federally Impacted Aid programs. These funds are in lieu of property taxes and are unrestricted.

8130 School Construction

Record amounts allowed for the construction of schools and the acquisition of facilities.

8140	Education Professions Development Act, B-1 and B-2
	Record amounts received from federal agencies for the Education Professions Development Act, Title I.
8150	Economic Opportunity Act
	Record amounts received directly from federal agencies for Economic Opportunity Act programs.
8160	Improving America's Schools Act (IASA)
	Record revenue received for IASA programs, formerly called the Elementary and Secondary Education Act (ESEA) programs.
8170	Workforce Investment Act (WIA)
	Record amounts received from the federal Workforce Investment Act of 1998 to prepare youth and adults for success in the new economy, replacing the Job Training Partnership Act (JTPA).
8181	Special Education—Basic Local Assistance
	Record the federal Individuals with Disabilities Education Act (IDEA) local assistance grants for special education that are deducted from the Special Education funds (PL 101-476, IDEA, Part B, formerly PL 94-142).
8182	Special Education—Discretionary Grants
	Record all other federal revenues for special education.
8190	Education for Economic Security Act (EESA)
	Record Eisenhower funds for mathematics and science.
8210	Drug/Alcohol/Tobacco Funds
	Record federal revenues for drug, alcohol, and tobacco prevention programs.
8220	Child Nutrition Programs
	Record amounts allowed for the School Lunch Program, Special Milk Program, School Breakfast Program, Food Assistance

Program, and Special Assistance Program (free meals) received from federal sources.

8240 Vocational and Applied Technology Education Act

Record amounts allowed from federal sources for programs under the Carl D. Perkins Vocational and Applied Technology Education Act of 1990.

8260 Forest Reserve Funds

Record all revenue from forest reserve funds apportioned by the federal government but distributed to the district by the county office with the approval of the county board of education (*Education Code* Section 2300).

8270 Flood Control Funds

Record all revenue from flood control funds apportioned by the federal government but distributed to the district by the county office with the approval of the county board of education (*Education Code* Section 1606).

8280 U.S. Wildlife Reserve Funds

Record amounts received from U.S. Wildlife Reserve funds.

8281 Federal Emergency Management Agency (FEMA)

Record revenues received from the U.S. Federal Emergency Management Agency (FEMA).

8285 Interagency Contracts

Record federal revenue received from another LEA for providing services on a contractual basis.

8287 Pass-Through Revenues from Federal Sources

Record the receipts of those federal pass-through grants in which the recipient LEA has administrative involvement only. An LEA has administrative involvement in a pass-through grant if it monitors subrecipient LEAs for compliance with requirements;

determines eligible subrecipient LEAs or projects, even if using grantor established criteria; or has the ability to exercise discretion in how the funds are allocated.

8290 Other Federal Revenue

Record all other federal funds received except funds defined as “miscellaneous funds” in *Education Code* Section 41604.

8300–8599 Other State Revenue

8310–8339 Principal Apportionment

8311 ROC/P Entitlement—Current Year

Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.

8319 ROC/P Entitlement—Prior Years

Record the amounts received but not previously accrued for prior years’ principal apportionments.

8321 Special Education—Current Year

Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.

8329 Special Education—Prior Years

Record amounts received but not previously accrued.

8331 Gifted and Talented Pupils

8340–8399 Special Purpose Apportionment

Record amounts received for the expenditures of maintaining any or all of the following programs during the fiscal year:

8342 Home-to-School Transportation (*Education Code* sections 41850–41857)

8344 School Improvement Program (*Education Code* sections 52046–52049)

8346 Economic Impact Aid (*Education Code* Section 54028)

8347 Special Education Transportation

Record revenues for Special Education Transportation per
Education Code Section 41851.5.

8400–8499 Special Instructional Allowances

8411 Basic Reading Act

Record amounts received under the Miller-Unruh Basic Reading
Act of 1965 (*Education Code* sections 54100–54145).

8412 Instructional Television

Record amounts received under *Education Code* Section 41920 for
participation in an instructional television program established
pursuant to *Education Code* sections 51870–51874.

8413 Special Teacher Employment

Record amounts received under *Education Code* sections
54480–54486 for the Special Teacher Employment Program.

8414 Demonstration Programs in Intensive Instruction

Record amounts received under *Education Code* sections
58600–58608 for demonstration programs in intensive instruction
in reading, mathematics, and other basic skill subjects for grades 6,
7, or 8.

8415 Instructional Materials—Elementary

Record state special allowances for instructional materials for
pupils in kindergarten through grade eight (*Education Code*
sections 60240–60252).

8416 Instructional Materials—Secondary (*Education Code*
sections 60240–60252).

8417 Instructional Materials—Other

Record all other state special allowances received for instructional
materials, such as the Schiff-Bustamante Standards-Based

(*Education Code* Section 60450), the Braille and Large Print (*Education Code* Section 60312), and the Disaster Fund.

8418 Vocational Education for Handicapped Students

Record state revenues for Workability I and II (*Education Code* sections 56470–56474.)

8419 Staff Development

8421 Tenth-Grade Counseling

8422 Mentor Teacher

This program has been superceded by Object 8442, Peer Assistance and Review (PAR) Program for Teachers.

8424 Educational Technology Assistance Grants

8425 Year-Round Schools Incentive

Record revenues for year-round school pursuant to *Education Code* Section 42260 et seq.

8429 School-Based Coordination Program

8434 Class Size Reduction K–3

Record revenues realized for reducing class size in kindergarten and grades one through three pursuant to *Education Code* sections 52120–52128.

8435 Class Size Reduction Grade 9

Record revenues for reducing class size in grade nine pursuant to *Education Code* sections 52080–52090.

8440 Certificated Staff Performance Incentive

Record revenues for one-time performance bonuses for teachers and other certificated staff in underachieving schools where academic performance of pupils significantly improves (*Education Code* sections 44650–44654).

- 8442 Peer Assistance and Review Program for Teachers
- Record the revenues for the California Peer Assistance and Review Program for Teachers pursuant to *Education Code* sections 44500–44508.
- 8450 Cal-SAFE County Classroom
- Record revenues received for the instruction of pregnant and parenting teen in a separate setting operated by county offices of education (*Education Code* sections 2551.3 and 54749 (A)(3)).
- 8480 Charter Schools Categorical Block Grant
- Record the charter schools block grant in lieu of categorical funding (*Education Code* Section 47634).
- 8490 Other Instructional Allowances

8500–8599 Other State Revenue

- 8510 State Preschool
- Record amounts received for preschool education (*Education Code* sections 8235 and 8236). This revenue is recorded in the Child Development Fund.
- 8520 Child Nutrition Programs
- Record amounts received as a result of the implementation of the Duffy-Moscone Act of 1970 (*Education Code* sections 49510–49520). Also record the amounts received under the Child Nutrition Act of 1974 (*Education Code* sections 49530–49536).
- 8530 Child Development Apportionments
- Record amounts allowed for child development apportionments. LEAs may find it advisable to compute monthly the earned revenue from this source. Apportionment in advance is based on estimated attendance. Adjustments at the end of the fiscal year are usually required. This revenue is recorded in the Child Development Fund (*Education Code* Section 8328).

- 8540 Deferred Maintenance Allowance
- Record the allocation of the State School Deferred Maintenance Fund received by the LEA from the State Allocation Board (*Education Code* sections 17582–17587). This revenue is recorded in the Deferred Maintenance Fund.
- 8545 School Facilities Apportionment
- Record state apportionments received for the State School Building Lease-Purchase projects and the School Facilities Act of 1998 (*Education Code* sections 17000–17077). This revenue is recorded in the Building Fund, State School Building Lease-Purchase Fund, or County School Facilities Fund.
- 8550 Mandated Costs Reimbursements
- Record in the year received amounts for reimbursements of costs of legislatively mandated programs (*Government Code* sections 17500–17616).
- 8560 State Lottery Revenue
- Record the revenue received under the California State Lottery Act of 1984 (*Government Code* Section 8880.4) in the General Fund.

Tax Relief Subventions—Restricted Levies

Voted Indebtedness Levies

8571 Homeowners' Exemptions

Record amounts received for loss of revenue because of homeowners' exemptions. These are restricted levies for debt service repayment proceeds and are recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

8572 Other Subventions/In-Lieu Taxes

Record amounts received for loss of revenue because of certain other exemptions. These are restricted levies for debt service repayment proceeds and are recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

Other Levies

Record amounts received as a result of restricted levies for other than debt service repayment proceeds.

8575 Homeowners' Exemptions

Record amounts received for loss of revenue because of homeowners' exemptions. These are restricted levies for the other than debt service repayment proceeds, such as the County Free Library Tax.

8576 Other Subventions/In-Lieu Taxes

Record amounts received for loss of revenue due to certain exemptions. These are restricted levies for the other than debt service repayment proceeds, such as the County Free Library Tax.

8580 Drug/Alcohol/Tobacco Funds

Record state revenues for drug, alcohol, and tobacco prevention programs.

8581 Healthy Start

Record revenues for Healthy Start programs in accordance with *Education Code* Section 8804.

8584 Class Size Reduction Facilities

Record funding for facilities for the K–3 Class Size Reduction Facilities Program (*Education Code* Section 52122.1).

8587 Pass-Through Revenues from State Sources

Record the receipts of those state pass-through grants in which the recipient LEA has administrative involvement only. An LEA has administrative involvement in a pass-through grant if it monitors subrecipient LEAs for compliance with requirements; determines eligible subrecipient LEAs or projects, even if using grantor established criteria; or has the ability to exercise discretion in how the funds are allocated.

8590 All Other State Revenue

Record all other state funds received except funds defined as “miscellaneous funds” in *Education Code* Section 41604.

8600–8799 Other Local Revenue

Record revenue from local sources in the appropriate subordinate classifications in this major classification. All revenue received from tax sources is to be accounted for in the year in which it is received; refer to Procedure 302, Revenue Recognition. Credits to the LEA’s various tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.

8610–8699 Local Revenue

County and District Taxes—Restricted Levies

Voted Indebtedness Levies

Record certain tax rates in excess of the statutory rates authorized in the *Education Code* for restricted purposes.

8611 Secured Roll

Record revenue from taxes levied on the secured tax roll for debt service repayment. This revenue is recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

8612 Unsecured Roll

Record revenue from taxes levied on the unsecured tax roll for debt service repayment. This revenue is recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

8613 Prior Years' Taxes

Record revenue from tax levies of prior years for debt service repayment. Include secured and unsecured receipts from redemptions and tax sales. This revenue is recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

8614 Supplemental Taxes

Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur. Record in this account those taxes for debt service repayment. This revenue is recorded in the Bond Interest and Redemption Fund and the Tax Override Fund.

Other Levies

Record the proceeds of restricted levies for other than purposes of debt service repayment.

8615 Secured Roll

Record revenue from taxes levied on the secured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as the County Free Library Tax.

8616 Unsecured Roll

Record revenue from taxes levied on the unsecured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as the County Free Library Tax.

8617 Prior Years' Taxes

Record revenue from taxes levied in prior years in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as the County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales.

8618 Supplemental Taxes

Record taxes levied on changes in assessed value due to changes in ownership or completion of new construction at the time they occur. Record in this account those restricted levies for purposes other than debt service repayment, such as the County Free Library Tax.

Non-Ad Valorem Taxes

8621 Parcel Taxes

Record the special taxes based on other than the value of properties (not ad valorem) levied by the LEA.

8622 Non-Ad Valorem Taxes—Other

Record all other non-ad valorem taxes, such as sales taxes or maintenance assessment district funds.

8625 Community Redevelopment Funds Not Subject to Revenue Limit Deduction

Record community redevelopment funds not subject to the revenue limit deduction pursuant to *Education Code* Section 42238(h)(7). Include amounts received pursuant to *Health and Safety Code* section 33401 or section 33676 that are used for land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance and amounts received pursuant to *Health and Safety Code* section 33492.15, 33607.5, or 33607.7 that are allocated exclusively for educational facilities.

8629 Penalties and Interest from Delinquent Non-Revenue Limit Taxes

Record penalties and interest collected on delinquent non-revenue limit taxes.

Sales

8631 Sale of Equipment and Supplies

Record revenue from the sale of supplies and equipment no longer needed by the LEA. The money received is to be credited to the fund from which the original expenditure for the purchase of the personal property was made (*Education Code* Section 17547).

- 8632 Sale of Publications
- Record revenue from the sale of publications.
- 8634 Food Service Sales
- Record revenue from the sale of meals and other food items. This revenue is usually recorded in the Cafeteria Fund or Cafeteria Account, but it may also be recorded in the Child Development Fund.
- 8639 Other Sales
- Record revenue received from all other sales, such as farm products and printed forms.
- 8650 Leases and Rentals
- Record revenue for the use of school buildings or portions thereof, houses, and other real or personal property of the LEA and fees collected for civic center use, including reimbursements for custodial salaries and other costs.
- 8660 Interest
- Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and any other interest earnings.
- 8662 Net Increase (Decrease) in the Fair Value of Investments
- Record gains or losses on investments, including changes in the fair value of investments.
- In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, which became effective beginning with the 1997-98 fiscal year. GASB Statement 31 requires governmental entities, including school districts and county offices of education, to report investments at fair value in their financial statements. *Fair value* is the amount at which a financial instrument can be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. All investment income, including changes in the

fair value of investments, is required to be reported as revenue in the operating statement. The change in the fair value of investments is defined as the ending fair value, plus proceeds of investments maturing or sold during the year, less the cost of new investments purchased during the year, less beginning fair value.

8670–8689 Fees and Contracts

8671 Adult Education Fees

Record revenue received from students enrolled in classes for adults under *Education Code* Section 52612. This revenue is recorded in the Adult Education Fund.

8672 Nonresident Students

Record the revenue received from parents or guardians for the total cost of educating foreign residents in the schools of the LEA (*Education Code* Section 48052).

8673 Child Development Parent Fees

Record revenue received from parents, guardians, or welfare agencies as fees for the instruction and care of children in children's centers (*Education Code* Section 8473.4). This revenue is recorded in the Child Development Fund.

8674 In-District Premiums/Contributions

Record revenue received by a self-insurance fund from other funds of the district for insurance protection, necessary reserves, or deductible amounts; or revenue received by the Retiree Benefit Fund for restricted money from salary reduction agreements, other contributions for employee retirement benefit payments, or both.

8675 Transportation Fees from Individuals

Record fees collected from parents or other individuals for pupil transportation.

8676 Transportation Services

Record revenue received for transportation services (under contracts).

8677 Interagency Services

Record revenue received from an LEA for contract services provided for another LEA.

8681 Mitigation/Developer Fees

Record fees collected by agreement between the school district and the developer. Those imposed as a condition for approving a residential development must be deposited in the Capital Facilities Fund.

8689 All Other Fees and Contracts

Record revenue received from all other fees and contract services.

8690–8719 Other Local Revenue

8691 Plus: Miscellaneous Funds Non-Revenue Limit (50 percent) Adjustment

Record that portion of miscellaneous funds (accounts 8081–8089) which is not deducted from the revenue limit. These miscellaneous funds represent payments for royalties, bonuses, and other in-lieu taxes. Fifty percent of the amounts recorded in accounts 8081 and 8082 is transferred to this account.

8697 Pass-Through Revenues from Local Sources

Record the receipts of those local pass-through grants in which the recipient LEA has administrative involvement only. An LEA has administrative involvement in a pass-through grant if it monitors subrecipient LEAs for compliance with requirements; determines eligible subrecipient LEAs or projects, even if using grantor-established criteria; or has the ability to exercise discretion in how the funds are allocated.

8699 All Other Local Revenue

Record all other local revenue except funds defined as “miscellaneous funds” in *Education Code* Section 41604. Examples of revenue recorded in this account are library fines, contributions, gifts, and reimbursement for practice teaching.

8710 Tuition

Record tuition payments received from the following sources:

- Tuition contracts or interdistrict attendance agreements for general or specific instructional services, including transportation for designated pupils (*Education Code* sections 46600–46611)
- Governing boards or authorities in other states for the total cost of education of elementary or high school students whose places of residence are in the other states (*Education Code* Section 48050) (No California State aid is apportioned for such students.)
- Revenues received for excess costs and/or deficits for providing services to other LEAs' pupils, such as special education excess costs payments
- All other tuition payments not identified above.

8720–8799 Other Transfers In

Record revenue received from the following sources:

Special Education Local Plan Area (SELPA) Transfers

- 8721 From Districts
8722 From County Offices
8723 From Joint Powers Agreements/Agencies

ROC/P Transfers

- 8731 From Districts
8732 From County Offices
8733 From Joint Powers Agreements/Agencies

Charter School Transfers

- 8780 From Sponsoring LEAs to Charter Schools

All Other Transfers In

8791	From Districts
8792	From County Offices
8793	From Joint Powers Agreements/Agencies
8799	From All Others

8910–8979 Other Financing Sources

8910–8929 Interfund Transfers In

8911	To: Child Development Fund From: General Fund (<i>Education Code</i> Section 41013 and <i>California Code of Regulations, Title 5, Education</i> , sections 15050–15052)
8912	Between: General Fund and Special Reserve Fund (<i>Education Code</i> sections 42840–42843)
8913	To: State School Building Fund/County School Facilities Fund From: All other funds
8914	To: General Fund From: Bond Interest and Redemption Fund (<i>Education Code Section</i> 15234)
8915	To: Deferred Maintenance Fund From: General, Special Reserve, and Building funds
8916	To: Cafeteria Fund/Account From: General Fund
8919	Other Authorized Interfund Transfers In

8930–8979 All Other Financing Sources

8931	Emergency Apportionments Record the amount of emergency loan apportionments authorized under <i>Education Code</i> sections 41320–41324.
8951	Proceeds from Sale of Bonds Record revenue from the sale of bonds at par value. The amounts

received from the sale of bonds must be deposited in the Building Fund of the LEA (*Education Code* Section 15146).

8953 Proceeds from Sale/Lease Purchase of Land and Buildings

Record revenue from the sale or lease-purchase of land and buildings. The funds may be used under the provisions of *Education Code* Section 17462.

8961 Transfer of County School Building Aid

Record revenue received for payments required pursuant to School Building Aid laws (*Education Code* sections 16196, 16202, and 16204).

8965 Transfers from Fund of Lapsed/Reorganized Districts

Record revenue received under *Education Code* sections 35560 and 35561.

8971 Proceeds from Certificates of Participation

Record the proceeds received from the issuance of certificates of participation.

8972 Proceeds from Capital Leases

Record the proceeds that result from entering into a capital lease.

8973 Proceeds from Lease Revenue Bonds

Record the proceeds from the issuance of lease revenue bonds that are deposited to the General Fund or to capital project funds (other than the Special Reserve Fund).

8979 All Other Sources

8980–8999 Contributions to Restricted Programs

